

May 31, 1935, with an addition of one per cent (1%) on said taxes; etc, and declaring an emergency."

Have had the same under consideration, and I am instructed to report it back to the Senate with the recommendation that it do not pass.  
HOPKINS, Chairman.

(Minority Report.)

Committee Room,  
Austin, Texas, Oct. 19, 1934.  
Hon. Edgar E. Witt, President of the Senate.

Sir: We, a minority of your Committee on State Affairs, to whom was referred

H. B. No. 7, A bill to be entitled "An Act for the purpose of releasing the interest and penalties on all delinquent ad valorem and poll taxes that were delinquent on or before August 1, 1934, due the State, any county, city school district, road district, levee improvement district, water improvement district and water control and improvement district, irrigation district and other defined subdivisions of the State, provided same are paid on or before May 31, 1935, with an addition of one per cent (1%) on said taxes; etc., and declaring an emergency."

Have had the same under consideration, and beg leave to dissent from the majority report on said bill and recommend that said bill do pass and be printed.

PARR,  
DeBERRY.

#### SEVENTH DAY.

Senate Chamber,  
Austin, Texas,  
October 22, 1934.

The Senate met at 10 o'clock a. m., pursuant to adjournment, and was called to order by Lieutenant Governor Edgar E. Witt.

The roll disclosed a quorum, the following Senators being present:

Beck.	Martin.
Blackert.	Moore.
Collie.	Murphy.
Cousins.	Neal.
DeBerry.	Oneal.
Duggan.	Pace.
Greer.	Parr.
Holbrook.	Patton.
Hopkins.	Poage.
Hornsby.	Purl.

Rawlings.	Stone.
Redditt.	Woodruff.
Sanderford.	Woodul.
Small.	Woodward.

Absent—Excused.

Fellbaum.                      Regan.

Prayer by the Chaplain.

On motion of Senator Stone the reading of the Journal was dispensed with.

Senators Excused.

Senator Regan was excused on account of important business on motion of Senator Moore.

Senator Martin was excused on motion of Senator Sanderford.

At Ease.

On motion of Senator Hornsby the Senate at 10:05 o'clock a. m., stood at ease until 11 o'clock a. m.

Resolution Signed.

The Chair, President Pro Tem., Walter Woodward, gave notice of signing, and did sign, in the presence of the Senate, the following resolution:

S. C. R. No. 2.

House Bill No. 7.

Pending business was Senator Parr's motion to print H. B. No. 7 on the minority report.

Senator DeBerry renewed the motion to print H. B. No. 7.

Senator Moore withdrew his objection.

Senator DeBerry asked unanimous consent to suspend the constitutional rule requiring bills to be printed, and that the Senate take up and consider at this time H. B. No. 7.

Unanimous consent was granted.

H. B. No. 7, A bill to be entitled "An Act for the purpose of releasing the interest and penalties on all delinquent ad valorem and poll taxes that were delinquent on or before August 1, 1934, due the State, any county, city school district, road district, levee improvement district, water improvement district, and water control and improvement district, irrigation district and other defined subdivisions of the State; provided same are paid on or before March 31, 1935, with an addition of one per cent (1%) on said taxes;

provided said taxes are paid after March 31, 1935, and on or before December 31, 1935, with an addition of two per cent (2%) on said taxes; etc., and declaring an emergency."

Senator Rawlings sent up the following amendment:

Amend H. B. No. 7, by striking out all below the enacting clause and substitute in lieu thereof the following, which was S. B. No. 5.

Adopted by unanimous consent.

Section 1. That all interest and penalties that accrued on all ad valorem and poll taxes that were delinquent on or before August 1, 1934, due to the State, or to any county, city, common school district, independent school district, road district, levee improvement district, water improvement district, water control and improvement district, irrigation district, and other defined subdivisions of the State, shall be and the same are hereby released provided said ad valorem and poll taxes are paid on or before February 1, 1935.

It is hereby expressly and specifically provided that the penalties and interests herein released are released only and on delinquent ad valorem and poll taxes, and on no other taxes.

Sec. 2. Nothing contained in Section 1 of this Act shall be construed as postponing, delaying or extending the time for the payment of delinquent taxes covered by this Act, nor as prohibiting, postponing, or delaying the filing or the prosecution of any suit for the enforced collection of the same provided that all interest and penalties shall be released as provided in Section 1 hereof.

Sec. 3. Any person, firm, association of persons or corporation desiring to pay at one time all delinquent taxes owed by such person, firm, association of persons, or corporations for any one year or for any number of years shall have the right to pay same under the provisions of Section 1 of this Act without at the same time paying any other year or years.

Sec. 4. All laws and parts of laws in conflict with the provisions of this Act are hereby expressly suspended during the term of this Act insofar as the same are in conflict with the provisions hereof.

Sec. 5. It is further provided that in case any section, clause, sentence,

paragraph or part of this Act shall for any reason be adjudged by any court of competent or final jurisdiction to be invalid, such judgment shall not in effect impair or invalidate the remainder of this Act, but shall be confined in its operation to the Section, clause, sentence, paragraph or part hereof, directly involved in the controversy in which said judgment shall have been rendered.

Sec. 6. The fact that millions of dollars in taxes are now due and have been due to the State and its subdivisions for many years past by people who would meet their obligations to the State Government if the heavy costs and penalties and interests were omitted, creates an emergency and an imperative public necessity demanding that the constitutional rule which requires all bills to be read on three several days in each house suspended, and said rule is hereby suspended, and said Act shall be in force and take effect from and after its passage, and it is so enacted.

Read and adopted by unanimous consent.

Senator Rawlings sent up the following amendment:

Amend H. B. No. 7, by striking out all above the enacting clause and substitute in lieu thereof the following, which was S. B. No. 5.

#### A BILL

#### To Be Entitled

"An Act for the purpose of releasing the interest and penalties from all delinquent ad valorem and poll taxes that were delinquent on or before August 1, 1934, due the State, any county, city, common school district, independent school district, road district, levee improvement district, water improvement district, water control and improvement district, irrigation district, and other defined subdivisions of the State provided same are paid on or before February 1, 1935; providing that nothing in Section 1 of this Act shall be construed as postponing, limiting, or extending the time for the payment of delinquent taxes covered by this Act nor prohibiting, postponing, or delaying the filing or prosecution of any suits for the enforced collections of the same, provided that all interests and penalties shall be released as provided in Section 1 here-

of; providing that any one desiring to pay at one time all delinquent taxes on the same property for any one year or for any number of years, may so pay without paying all delinquent taxes on the same: providing that all laws in conflict with this Act are expressly suspended during the term of this Act insofar as same are in conflict with the provisions hereof: providing that if any section, clause, sentence, paragraph, or part of this Act be adjudged to be invalid by any court of final or competent jurisdiction, such judgment shall not affect, impair or invalidate the remainder of this Act; and declaring an emergency."

Read and adopted by unanimous consent.

Senator Oneal sent up the following amendment:

Amend H. B. No. 7 as amended by striking out all below the enacting clause and substituting the following:

Section 1. That all interest and penalties that have accrued on all ad valorem and poll taxes that were delinquent on or before August 1, 1934, due to the State, or to any county, common school district, road district, levy improvement district, water improvement district, water control and improvement district, irrigation district, and other defined subdivision of the State (except such cities, towns, villages, special school districts and independent school districts which do not adopt the provisions of this Act in the manner hereinafter provided) shall be and the same are hereby released, provided said ad valorem and poll tax are voluntarily paid on or before February 1, 1935.

It is provided that the provisions hereof shall not apply to cities, towns, villages, special school districts, and independent school districts unless and until the governing body of any such city, town, village, special school district, or independent school district finds that unusual or excessive default in the payment of ad valorem or poll taxes has occurred, and that an extension of time for the payment of such delinquent ad valorem and poll taxes will promote and accelerate the collection thereof, whereupon such governing body shall adopt a resolution or ordinance evidencing such findings and upon the recording of such findings

of fact the provisions of this Act shall be in full force and effect as to any such city, town, village, special school district, or independent school district.

It is hereby expressly and specifically provided that the penalties and interests herein released are released only and on delinquent ad valorem and poll taxes and on no other taxes.

Sec. 2. Nothing contained in Section 1 of this Act shall be construed as postponing, delaying or extending the time for the payment of delinquent taxes covered by this Act, nor as prohibiting, postponing, or delaying the filing, or the prosecution of any suits for the enforced collection of the same, and unless such delinquent taxes are paid within the time allowed by Section 1, hereof, and prior to final judgment entered in any suit now pending or which may be hereafter filed to enforce the payment of such taxes, said taxes shall not be deemed to have been voluntarily paid under the terms of this Act, and judgment shall be entered for the full amount of the taxes, penalties, interests and costs in the same manner as if this Act had never been passed; provided that in the event such delinquent taxes are paid before final judgment the costs shall also be paid as now provided in law in such case.

Sec. 3. Any person, firm, association of persons, or corporation desiring to pay at one time all delinquent taxes owed by such person, firm, association of persons, or corporations for any one year or for any number of years shall have the right to pay same under the provisions of Section 1 of this Act without at the same time paying any other taxes that may be then delinquent upon the same property for any other year or years.

Sec. 4. All laws and parts of laws in conflict with the provisions of this Act are hereby expressly suspended during the term of this Act insofar as the same are in conflict with the provisions hereof.

Sec. 5. It is further provided that in case any section, clause, sentence, paragraph or part of this Act shall for any reason be adjudged by any court of competent or final jurisdiction to be invalid, such judgment shall not in effect impair or invalidate the remainder of this Act, but shall be confined in its operation to

the section, clause, sentence, paragraph, or part thereof, directly involved in the controversy in which said judgment shall have been rendered.

Sec. 6. The fact that millions of dollars in taxes are now due and have been due to the State and its subdivisions for many years past by people who would meet their obligations to the State Government if the heavy costs and penalties and interests were omitted, creates an emergency and an imperative public necessity demanding that the constitutional rule which requires all bills to be read on three several days, in each house be suspended, and said rule is hereby suspended, and said Act shall be in force and take effect from and after its passage, and it is so enacted.

ONEAL,  
WOODUL,  
SMALL.

The amendment was read.  
Pending.

#### Recess.

On motion of Senator Beck, the Senate, at 12:05 o'clock p. m., recessed until 2:30 o'clock p. m.

#### After Recess.

The Senate met at 2:30 o'clock p. m., pursuant to recess and was called to order by Lieutenant Governor Edgar E. Witt.

#### House Bill No. 7.

Pending business was the Oneal amendment to H. B. No. 7.

#### Motion to Table.

Senator Rawlings moved to table the Oneal amendment.

The motion to table was lost by the following vote:

#### Yeas—12.

Collie.	Patton.
Cousins.	Poage.
DeBerry.	Rawlings.
Hornsby.	Sanderford.
Neal.	Stone.
Parr.	Woodruff.

#### Nays—14.

Beck.	Holbrook.
Blackert.	Hopkins.
Duggan.	Moore.

Murphy.	Redditt.
Oneal.	Small.
Pace.	Woodul.
Purl.	Woodward.

#### Absent.

Greer.	Martin.
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#### Absent—Excused.

Fellbaum.	Regan.
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The Oneal amendment to H. B. No. 7 was adopted by the following vote:

#### Yeas—14.

Beck.	Oneal.
Blackert.	Pace.
Duggan.	Purl.
Holbrook.	Redditt.
Hopkins.	Small.
Moore.	Woodul.
Murphy.	Woodward.

#### Nays—12.

Collie.	Patton.
Cousins.	Poage.
DeBerry.	Rawlings.
Hornsby.	Sanderford.
Neal.	Stone.
Parr.	Woodruff.

#### Absent.

Greer.

#### Absent—Excused.

Fellbaum.	Regan.
Martin.	

Senator Oneal sent up the following amendment:

Amend H. B. No. 7 by striking out all above the enacting clause and insert in lieu thereof the following:

#### A BILL

#### To Be Entitled

"An Act for the purpose of releasing the interest and penalties from all delinquent ad valorem and poll taxes that were delinquent on or before August 1, 1934 due the State, any county, common school district, road district, levy improvement district, water improvement district, water control and improvement district, irrigation district, and other defined subdivisions of the State provided same are voluntarily paid on or before February 1, 1935; and providing further that this Act releasing the penalties and interest shall not

apply to cities, towns, villages, special school districts, or independent school district unless and until the governing body thereof find that unusual or excessive default in the payment of ad valorem or poll taxes has occurred, and that an extension of time for the payment of said ad valorem and poll taxes will accelerate the payment thereof; and such governing body has adopted a resolution, or ordinance evidencing such findings, and upon the recording of such findings of fact shall have the authority to put in force and effect the provisions hereof as to any such city, town, village, special school district, or independent school district; providing that nothing in Section 1 of this Act shall be construed as postponing, limiting, or extending the time for the payment of delinquent taxes covered by this Act nor prohibiting the postponing nor delaying the filing or prosecution of tax suits, defining the term "voluntarily paid" as same is used herein; providing that any one desiring to pay at one time all delinquent taxes on the same property for any one year, or for any number of years, may so pay without paying all the delinquent taxes on the same; providing that all laws in conflict with this Act are expressly suspended during the term of this Act insofar as same are in conflict with the provisions hereof; providing that if any section, clause, sentence, paragraph, or part of this Act be adjudged to be invalid by any court of final or competent jurisdiction, such judgment shall not affect, impair or invalidate the remainder of this Act; and declaring an emergency."

Read and adopted by viva voce vote.

Senator Woodward sent up the following amendment to H. B. No. 7:

Amend the bill by adding a new section to be known as "Section 3-a" to read as follows:

"Section 3-a. Nothing herein contained shall be construed as a legislative sanction or approval of the act or policy of any board of equalization of any county, city and/or other subdivision of the State in increasing the values of properties as a means of collecting additional taxes occasioned as a result of the failure of any person, firm or corporation to pay taxes when due; and it is hereby declared to be the policy of the Leg-

islature to discourage such acts or policy which result in property values for such purpose."

WOODWARD.

The amendment was read and adopted by viva voce vote.

Senator Poage sent up the following amendment:

Amend H. B. No. 7, as amended, by adding the following: "provided, however, that no person, firm, or corporation shall be entitled to take advantage of the provisions of this Act until such person, firm, or corporation shall have executed a statement under oath stating that such person, firm, or corporation, as the case may be, was at the time such taxes became delinquent unable to pay same from such delinquent taxpayer's own resources."

POAGE.

Read.

Senator Purl sent up the following amendment to the Poage amendment:

Amend Poage amendment to H. B. No. 7, as follows:

Provided, however, the tax collector shall be required to administer said oath and no fee shall be charged for said service.

PURL.

Read and adopted.

The Poage amendment was adopted as amended by viva voce vote.

The committee report recommending that the bill be not printed was adopted by unanimous consent.

The bill was read second time and passed to third reading.

On motion of Senator Rawlings the constitutional rule requiring bills to be read on three several days was suspended and H. B. No. 7 was put on its third reading and final passage by the following vote:

Yeas—26.

Beck.	Pace.
Blackert.	Parr.
Collie.	Patton.
Cousins.	Poage.
DeBerry.	Purl.
Duggan.	Rawlings.
Greer.	Redditt.
Hopkins.	Sanderford.
Hornsby.	Small.
Moore.	Stone.
Murphy.	Woodruff.
Neal.	Woodul.
Oneal.	Woodward.

## Nays—1.

Holbrook.

## Absent—Excused.

Fellbaum.  
Martin.

Regan.

Read third time and finally passed  
by the following vote:

## Yeas—18.

Collie.	Parr.
Cousins.	Patton.
DeBerry.	Poage.
Duggan.	Purl.
Hopkins.	Redditt.
Moore.	Sanderford.
Murphy.	Stone.
Neal.	Woodruff.
Oneal.	Woodward.

## Nays—7.

Blackert.	Rawlings.
Holbrook.	Small.
Hornsby.	Woodul.
Pace.	

## Absent.

Beck. Greer.

## Absent—Excused.

Fellbaum. Regan.  
Martin.

## Message From the Governor.

The Chair recognized the Door-keeper, who introduced a messenger from the Governor with the following message:

Executive Office,

Austin, Texas, Oct. 22, 1934.

To the Forty-third Legislature in  
Fourth Called Session.

I herewith submit for your consideration a bill hereto attached and to be entitled "An Act to define license tax, regulate and control recreation establishments, fixing the penalties for violation of said acts and declaring an emergency."

This Act is for the license of billiard and pool establishments and under the strict provisions of the bill innocent amusements will be provided and at the same time yield thousands of dollars in revenue to the State which can be allocated to the public schools, or the Centennial or to any other purpose which you may prescribe.

Respectfully submitted,  
MIRIAM A. FERGUSON,  
Governor of Texas.

## Senate Bill No. 11.

Senator Holbrook sent up the following bill:

S. B. No. 11, A bill to be entitled "An Act to aid the city of Palacios and the village of Collegeport, both situated in Commissioner's Precinct Number 3 of Matagorda County, Texas, in constructing and maintaining seawalls, break-waters and shore protection, in order to protect said city and village from calamitous overflows by donating to them eight-ninths (8/9) of the ad valorem taxes collected on all property, both real and personal, in Commissioner's Precinct Number 3 of Matagorda County Texas, for a period of thirty (30) years; providing for a commission to construct such seawalls, break-waters and shore protection; providing for compensation of the members of said commission: providing a penalty for misapplication of the moneys thus donated; and validating all proceedings and bonds authorized and/or issued under Chapter 61, Acts of the First Called Session of the Forty-third Legislature; and declaring an emergency."

Read and referred to the Committee on State Affairs.

## Motion to Refer Resolution.

Senator Rawlings moved that S. C. R. No. 4 be referred to the Committee on Contingent Expenses.

Senator Purl moved as a substitute that S. C. R. No. 4 be sent to the Committee on Buildings and Grounds.

The substitute motion lost by the following vote:

## Yeas—8.

Holbrook.	Oneal.
Hornsby.	Poage.
Moore.	Purl.
Neal.	Woodul.

## Nays—14.

Beck.	Pace.
Blackert.	Parr.
Collie.	Rawlings.
DeBerry.	Redditt.
Duggan.	Sanderford.
Greer.	Woodruff.
Murphy.	Woodward.

## Absent.

Cousins.	Small.
Hopkins.	Stone.
Patton.	

**Absent—Excused.**

Fellbaum.            Regan.  
Martin.

S. C. R. No. 4 was referred to the Committee on Contingent Expenses by viva voce vote.

**Executive Session.**

Senator Sanderford stated that the time set for executive session had now arrived. The Chamber was cleared and the doors were locked.

**After Executive Session.**

The Secretary informed the Journal Clerk that the Senate had confirmed the Governors appointees.

**Adjournment.**

On motion of Senator Pace the Senate at 4:35 o'clock p. m., adjourned until 2:30 o'clock p. m., Tuesday.

**APPENDIX.****Committee Reports.**

Committee Room,  
Austin, Texas, Oct. 22, 1934.  
Hon. Edgar E. Witt, President of the Senate.

Sir: We, your Committee on Governor's Nominations, to whom was referred the following appointments, have had same under consideration, and I as chairman of said committee, am instructed to report same back to the Senate with the recommendation that they be in all things confirmed:

To be District Attorney of the Twentieth Judicial District:

Hon. W. A. Morrison of Milam County, Texas, to fill the unexpired term of S. M. Burns, deceased.

To be a member of the Board of Directors, College of Arts and Industries:

Hon. W. R. Perkins, Jim Wells County, Texas, to fill the unexpired term of G. A. Parr, resigned.

To be an emergency Notary Public:

Miss Esther Friedman of Dayton, Liberty County, Texas., et al.

MARTIN, Chairman.

Confirmed.

**EIGHTH DAY.**

Senate Chamber,  
Austin, Texas,  
October 23, 1934.

The Senate met at 2:30 o'clock p. m., pursuant to adjournment, and was called to order by Lieutenant Governor Edgar E. Witt.

The roll disclosed a quorum, the following Senators being present:

Beck.	Oneal.
Blackert.	Pace.
Collie.	Parr.
Cousins.	Patton.
DeBerry.	Poage.
Duggan.	Purl.
Greer.	Rawlings.
Holbrook.	Redditt.
Hopkins.	Sanderford.
Hornsby.	Small.
Martin.	Stone.
Moore.	Woodruff.
Murphy.	Woodul.
Neal.	Woodward.

**Absent—Excused.**

Fellbaum.            Regan.

Prayer by the Chaplain.

On motion of Senator Woodward further reading of the Journal was dispensed with.

**Committee Reports.**

(See Appendix.)

**Bills and Resolutions.****Senate Bill No. 12.**

Senator Sanderford sent up the following bill:

By Senator Sanderford:

S. B. No. 12, A bill to be entitled "An Act to define license tax, regulate and control recreation establishment, fixing penalties for violation of said Act, and declaring an emergency."

Read and referred to the Committee on State Affairs.

**Message from the House.**

The Chair recognized the Doorkeeper, who introduced a messenger from the House with the following message: